



Douglas J. MacSinnitie  
Commissioner

State of Georgia  
**Department of Revenue**  
1800 Century Blvd.  
Atlanta, Georgia 30345-3205

Vicki Lambert  
Director

**Please note: The purpose of a policy statement is to provide interpretive guidance to county tax assessors, county clerks, and governmental employees. A policy statement is a position statement, which provides interpretation, details, or supplementary information concerning the application of the law. Relevant statute, case law, or rules and regulations, as well as subsequent policy statements may modify or negate any or all of the provisions of any policy statements.**

Issue Date: August 22, 2011

This is the policy of the Department and is applicable to all open tax years.

**RE: Recording of Forest Land Conservation Use Covenants.**

**Issue:** Is a taxpayer required to record both the Forest Land Protection Act ("FLPA") application and Covenant as two separate documents with county clerk of each county in which the property is located?

**Answer:** No. HB 95 amended the language of O.C.G.A. 48-5-7.7(j)(1) and the Department has combined the application and Covenant form into one document.

**Discussion:** Prior to the enactment of HB 95, O.C.G.A. 48-5-7.7(j)(1) required that the FLPA "application" be recorded with the county clerk of each county in which the property is located. Therefore, FLPA application and Covenant were recorded with the county clerk.

With the enactment of HB 95, the word "application" was stricken from the O.C.G.A. 48-5-7.7(j)(1) and replaced with word "covenant(s)." Therefore, the Code does not require the recording of the FLPA application and Covenant as two separate documents.

Because, the FLPA application becomes a Covenant upon full acceptance and approval of the County Board of Tax Assessors, approval is evidenced by the Board's signature. Therefore, the Department has combined the application and Covenant into one document, known as "Forest Land Conservation Use Assessment Covenant." This Forest Land

Conservation Use Assessment Covenant document shall be recorded with the clerk of each county in which the property is located.

Authority:

- O.C.G.A. § 48-5-7.7